

REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS

GENERAL FUND - The General Fund is the primary operating fund of the County. It is used to account for resources traditionally associated with governments, except those required to be accounted for in another fund.

HUMAN SERVICES FUND - To account for funds provided for income maintenance, counseling, alcohol and drug abuse programs, children's center services, services to the developmentally disabled, chronically mentally ill, elderly and administrative support services.

LONG TERM CARE FUND - To account for federal and state funds that provide services to eligible persons who are elderly, developmentally disabled, physically disabled or have a long-term mental illness.

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2003**

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget Positive (Negative)
REVENUES				
General intergovernmental assistance	\$ 1,778,129	\$ 1,778,129	\$ 1,837,102	\$ 58,973
Intergovernmental contracts/grants:				
State - maternal/child	72,879	72,879	82,639	9,760
State - victim witness	333,034	333,034	305,743	(27,291)
State - elderly transportation	473,759	473,759	467,413	(6,346)
State - Title III B	287,676	295,879	277,800	(18,079)
State - circuit court support	1,135,000	1,135,000	1,135,761	761
State - WIC	525,247	525,247	528,020	2,773
State - miscellaneous drug grants	237,493	278,413	197,872	(80,541)
State - indirect cost	150,450	150,450	265,582	115,132
IV - funding	308,648	308,648	302,191	(6,457)
Other	1,340,560	2,514,962	1,912,006	(602,956)
Total intergovernmental contracts/grants	<u>4,864,746</u>	<u>6,088,271</u>	<u>5,475,027</u>	<u>(613,244)</u>
Taxes:				
Property taxes	44,303,401	44,303,401	44,357,800	54,399
Sales taxes	400	400	1,391	991
Total taxes	<u>44,303,801</u>	<u>44,303,801</u>	<u>44,359,191</u>	<u>55,390</u>
Fines and licenses:				
County clerk	107,100	107,100	107,391	291
County treasurer	-	-	182,369	182,369
Sheriff	-	-	717,676	717,676
Circuit court services	914,500	914,500	819,471	(95,029)
Medical examiner	101,700	101,700	99,220	(2,480)
Parks and planning	169,000	169,000	286,951	117,951
Environmental resources	794,000	794,000	845,712	51,712
Other	110,000	110,000	94,195	(15,805)
Total fines and licenses	<u>2,196,300</u>	<u>2,196,300</u>	<u>3,152,985</u>	<u>956,685</u>
Charges for services:				
Circuit court services fees	1,172,824	1,172,824	1,159,654	(13,170)
Sheriff department fees	2,008,479	2,008,479	2,083,033	74,554
Sheriff huber jail fees	1,291,500	1,291,500	1,026,106	(265,394)
Sheriff prisoner fees	1,592,910	1,592,910	2,141,434	548,524
Register of deeds - fees	2,534,736	3,050,236	4,611,052	1,560,816
Office and building rental	99,293	99,293	108,033	8,740
County park fees	852,000	852,000	888,319	36,319
Other	1,749,715	1,751,365	1,634,684	(116,681)
Total charges for services	<u>11,301,457</u>	<u>11,818,607</u>	<u>13,652,315</u>	<u>1,833,708</u>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2003**

	Original Budget	Final Budget	Actual Amount	Variance from Final Budget Positive (Negative)
Interdepartmental revenues:				
Department charges - prisoner transport	\$ 309,500	\$ 309,500	\$ 356,828	\$ 47,328
Department charges - bailiffs	522,000	522,000	562,285	40,285
Department charges - grounds maintenance	221,900	221,900	198,396	(23,504)
Department charges - legal services	377,125	377,125	364,125	(13,000)
Department charges - building maintenance				-
Department charges - administrative services	301,146	301,146	300,401	(745)
Department charges - indirect cost	429,731	429,731	518,761	89,030
Department charges - building space	313,625	313,625	313,625	-
Other	390,607	390,607	435,142	44,535
Total interdepartmental revenues	<u>2,865,634</u>	<u>2,865,634</u>	<u>3,049,563</u>	<u>183,929</u>
Investment earnings	5,329,900	5,329,900	2,028,203	(3,301,697)
Miscellaneous revenues:				
Interest on delinquent taxes	1,140,000	1,140,000	1,468,902	328,902
Penalties on delinquent taxes	558,000	558,000	750,633	192,633
Profit on tax deed sale	10,000	10,000	152,199	142,199
Sale of capital assets	2,000	2,000	5,115	3,115
Recoveries	184,139	184,139	330,621	146,482
Pay phone commission	30,000	30,000	36,051	6,051
Employee resale revenue	222,500	222,500	234,846	12,346
Other	447,435	466,560	770,296	303,736
Total miscellaneous revenues	<u>2,594,074</u>	<u>2,613,199</u>	<u>3,748,663</u>	<u>1,135,464</u>
Total revenues	<u>75,234,041</u>	<u>76,993,841</u>	<u>77,303,049</u>	<u>309,208</u>
EXPENDITURES				
Justice and law enforcement:				
Sheriff - administration	3,775,375	3,787,603	3,826,072	(38,469)
Sheriff - jail and corrections	9,771,027	9,841,280	9,497,803	343,477
Sheriff - investigation	3,486,841	3,538,972	3,280,472	258,500
Sheriff - patrol	7,989,766	8,010,439	8,133,171	(122,732)
Sheriff - communications	1,111,289	1,156,289	1,006,864	149,425
District attorney	2,165,849	2,169,902	2,018,470	151,432
Circuit court services	8,269,675	8,279,593	8,179,186	100,407
Medical examiner	898,795	900,099	876,178	23,921
Public safety	196,728	196,728	190,908	5,820
Total justice and law enforcement	<u>37,665,345</u>	<u>37,880,905</u>	<u>37,009,124</u>	<u>871,781</u>
Health and human services:				
Senior services	2,092,661	2,101,202	1,934,416	166,786
Veteran services	232,764	232,835	222,299	10,536
Human services	2,863,507	2,863,897	2,767,654	96,243
Total health and human services	<u>5,188,932</u>	<u>5,197,934</u>	<u>4,924,369</u>	<u>273,565</u>

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2003

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget Positive (Negative)</u>
Environment, parks and education:				
University of Wisconsin extension	\$ 578,967	\$ 1,207,542	\$ 812,980	\$ 394,562
Register of deeds	1,641,022	2,166,694	1,952,722	213,972
Parks and land use	9,941,060	10,297,935	9,406,171	891,764
Total parks and land use	<u>12,161,049</u>	<u>13,672,171</u>	<u>12,171,873</u>	<u>1,500,298</u>
Public works				
Facilities management	8,319,344	8,592,836	8,129,242	463,594
General government:				
County executive	654,405	1,083,597	870,661	212,936
County board	1,257,622	1,257,622	1,180,042	77,580
Administration	6,225,387	6,309,619	5,893,785	415,834
County clerk	434,792	434,792	371,628	63,164
County treasurer	627,862	627,862	520,358	107,504
Non-departmental	3,067,328	2,887,053	1,457,648	1,429,405
Corporation counsel	1,181,923	1,271,923	1,029,282	242,641
Total general government	<u>13,449,319</u>	<u>13,872,468</u>	<u>11,323,404</u>	<u>2,549,064</u>
Total expenditures	<u>76,783,989</u>	<u>79,216,314</u>	<u>73,558,012</u>	<u>5,658,302</u>
Excess of Revenues Over (Under) Expenditures	(1,549,948)	(2,222,473)	3,745,037	5,967,510
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	70,000	70,000
Transfers out	-	-	(2,306,249)	(2,306,249)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(2,236,249)</u>	<u>(2,236,249)</u>
Net change in fund balances	(1,549,948)	(2,222,473)	1,508,788	3,731,261
Fund Balance - January 1	<u>55,490,113</u>	<u>55,490,113</u>	<u>55,490,113</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 53,940,165</u>	<u>\$ 53,267,640</u>	<u>\$ 56,998,901</u>	<u>\$ 3,731,261</u>

(CONCLUDED)

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - HUMAN SERVICES FUND
For The Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget Positive (Negative)</u>
REVENUES				
Intergovernmental contracts/grants:				
State - human services allocation	\$ 7,119,799	\$ 7,119,799	\$ 7,124,598	\$ 4,799
State - youth aids	3,289,231	3,463,631	3,620,872	157,241
State - income maintenance programs	1,842,400	1,842,400	2,168,166	325,766
State - child day care	663,017	663,017	596,076	(66,941)
State - jobs program	220,284	220,284	212,950	(7,334)
State - alcohol and drug abuse	611,473	611,473	611,473	-
State - general relief	146,000	296,000	186,779	(109,221)
State - child support	185,483	185,483	185,483	-
Other	2,960,189	3,035,189	3,049,004	13,815
Total intergovernmental contracts/grants	<u>17,037,876</u>	<u>17,437,276</u>	<u>17,755,401</u>	<u>318,125</u>
Taxes	11,246,915	11,246,915	11,246,915	-
Fines and licenses	450,000	450,000	482,049	32,049
Charges for services:				
Client fees	2,084,169	2,084,169	1,928,353	(155,816)
Child center fees	14,375	14,375	2,810	(11,565)
Other	4,700	4,700	13,105	8,405
Total charges for services	<u>2,103,244</u>	<u>2,103,244</u>	<u>1,944,268</u>	<u>(158,976)</u>
Interdepartmental revenues	39,543	39,543	38,229	(1,314)
Miscellaneous revenues:				
SSI/SS collections	549,500	549,500	616,610	67,110
State - collections	140,000	140,000	90,303	(49,697)
Recoveries/refunds	55,100	55,100	52,276	(2,824)
Other	815,500	815,500	972,253	156,753
Total miscellaneous revenues	<u>1,560,100</u>	<u>1,560,100</u>	<u>1,731,442</u>	<u>171,342</u>
Total revenues	<u>32,437,678</u>	<u>32,837,078</u>	<u>33,198,304</u>	<u>361,226</u>
EXPENDITURES				
Health and human services:				
Salaries	11,876,126	11,973,926	12,009,475	(35,549)
Employee benefits	4,258,193	4,280,393	4,244,618	35,775
Operating	1,074,699	1,205,874	1,157,276	48,598
Purchased services - contracted	9,767,423	9,816,823	9,524,042	292,781
Purchased services - client services	273,491	273,491	183,727	89,764
Purchased services - aid for dependent children	2,121,858	2,246,858	2,721,775	(474,917)
Purchased services - general assistance	697,401	697,401	407,057	290,344
Purchased services - day care	274,200	274,200	199,251	74,949
Purchased services - other	1,176,000	1,218,794	1,355,288	(136,494)

(CONTINUED)

WAUKESHA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - HUMAN SERVICES FUND
For The Year Ended December 31, 2003

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget Positive (Negative)</u>
EXPENDITURES (continued)				
Interdepartmental charges	1,316,833	1,316,833	1,293,263	23,570
Total expenditures	<u>32,836,224</u>	<u>33,304,593</u>	<u>33,095,772</u>	<u>208,821</u>
Excess of Revenues Over (Under) Expenditures	\$ (398,546)	\$ (467,515)	\$ 102,532	\$ 570,047
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	25,000	25,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>
Net change in fund balances	(398,546)	(467,515)	127,532	595,047
Fund Balance - January 1	<u>2,008,863</u>	<u>2,008,863</u>	<u>2,008,863</u>	<u>-</u>
Fund Balance - December 31	<u>\$ 1,610,317</u>	<u>\$ 1,541,348</u>	<u>\$ 2,136,395</u>	<u>\$ 595,047</u>

(CONCLUDED)

WAUKESHA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - LONG TERM CARE FUND
For The Year Ended December 31, 2003**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance from Final Budget Positive (Negative)</u>
REVENUES				
Intergovernmental contracts/grants:				
State - community options	\$ 3,836,580	\$ 3,413,629	\$ 3,460,926	\$ 47,297
State - community integration	16,186,831	17,621,440	17,938,589	317,149
State - human services allocation	3,074,101	3,074,101	3,045,292	(28,809)
State - other	1,504,015	1,680,424	1,652,667	(27,757)
Total intergovernmental contracts/grants	<u>24,601,527</u>	<u>25,789,594</u>	<u>26,097,474</u>	<u>307,880</u>
Taxes	1,808,515	1,808,515	1,808,515	-
Charges for services:				
Client fees	520,400	520,400	389,765	(130,635)
Total charges for services	<u>520,400</u>	<u>520,400</u>	<u>389,765</u>	<u>(130,635)</u>
Miscellaneous revenues:				
SSI collections	1,844,609	1,844,609	1,953,976	109,367
Recoveries/refunds	54,600	54,600	125,807	71,207
Total miscellaneous revenues	<u>1,899,209</u>	<u>1,899,209</u>	<u>2,079,783</u>	<u>180,574</u>
Total revenues	<u>28,829,651</u>	<u>30,017,718</u>	<u>30,375,537</u>	<u>357,819</u>
EXPENDITURES				
Health and human services:				
Salaries	1,762,692	1,762,692	1,728,908	33,784
Employee benefits	569,130	569,130	580,473	(11,343)
Operating expenses	52,124	52,124	42,440	9,684
Purchased services - contracted	6,178,018	5,413,039	5,182,813	230,226
Purchased services - client services	20,062,631	21,805,077	21,841,777	(36,700)
Purchased services - other	-	-	69	(69)
Interdepartmental charges	205,056	205,056	199,092	5,964
Total expenditures	<u>28,829,651</u>	<u>29,807,118</u>	<u>29,575,572</u>	<u>231,546</u>
Excess of Revenues Over (Under) Expenditures	-	210,600	799,965	589,365
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(210,600)	(210,600)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(210,600)</u>	<u>(210,600)</u>
Net change in fund balances	-	210,600	589,365	378,765
Fund Balance - January 1	1,318,190	1,318,190	1,318,190	-
Fund Balance - December 31	<u>\$ 1,318,190</u>	<u>\$ 1,528,790</u>	<u>\$ 1,907,555</u>	<u>\$ 378,765</u>

WAUKESHA COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2003

BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using generally accepted accounting principles on the modified accrual basis of accounting.

THIS PAGE LEFT BLANK